IN THE HIGH COURT OF JUDICATURE
AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

CRIMINAL APPLICATION NO.338 OF 2006
IN
CRIMINAL WRIT PETITION NO.2699 OF 2005

Rikabh Mehta ...Applicant
Vs.
Union of India & Ors. ...Respondents

Nr. S.N. Kantawala with Mr. U.P. Warunjikar for the Applicant
Mr. H.V. Mehta for Respondentas 1 and 2
Mrs. A.S. Pai, A.P.P for the State

CORAM: SHRI J.N.PATEL &
SMT. ROSHAN DALVI, JJ.
DATED: 19TH SEPTEMBER, 2006

P.C.

1. The Applicant/Petitioner has approached this Court seeking two fold reliefs, firstly to extend the time in deciding the Show-cause notice and also seeking liberty to approach Hon'ble Settlement Commissioner. In so far as the first prayer is concerned we do not find any reason to extend the time for deciding the show-cause notice, as sufficient time has already been granted. The alternative relief sought is as vague as it can be which totally depends on the desire of the Applicant/Petitioner.

2. Mr. Kantawala, learned Counsel appearing for the Applicant/Petitioner submits that the Petitioner may be

granted liberty to approach the Settlement Commissioner within a stipulated time with a direction to the Settlement Commissioner to decide the application in accordance with law as provided in Chapter V of the Central Exercise Act, 1944. Needless to say that duel exercise would be to ascertain, the liability relating to the exercise duty payable by the Petitioner.

3. We are disposing of this Application along with Petition with directions that in case the Applicant/Petitioner approaches the Settlement Commissioner within a period of 4 weeks from the date of passing of this order, the Settlement Commissioner would dispose of his application in accordance with law as expeditiously as possible within a period of 6 months.

4. The proceedings initiated by the Respondent pursuant to the show-cause notice would be held in abeyance.

5. Liberty to the parties to move this Court in case the matter is not decided by the Settlement Commissioner within The stipulated period as directed by this Court for seeking further directions of this Court in the matter.

(SMT.ROSHAN DALVI, J.) (SHRI. J.N. PATEL, J.)